REMARKS:

Claims 25, 27 and 36

Claims 25, 27 and 36 have been objected to due to informalities. The amendments suggested by the Examiner have been entered. Accordingly, withdrawal of the objections is respectfully requested.

Claims 25-32 and 34-37

Claims 25-32 and 34-37 have been rejected under 35 USC 103(a) as being unpatentable over Sato (US6757133) in view of Sasaki et al. (US6801407).

Independent claim 25 has been amended in a manner that would cause any rejection based on the proposed combination of art to fail the *Graham* test.

Specifically, any such rejection would fail the third element of the *Graham* test.

Particularly, claim 25 has been amended to require a photoresist layer positioned adjacent the underlying layer and having two opposing sides defining a channel, a bottom of the channel extending between the opposing sides being defined by the underlying layer, wherein a profile of each of the sides of the photoresist layer that define the channel includes a first segment and a second segment that is contiguous with the first segment, the first segment defining a first angle relative to a plane of deposition of the photoresist layer, the second segment defining a second angle relative to the plane of deposition of the photoresist layer, the second angle being different than the first angle.

In sharp contrast, neither Sato nor Sasaki teach or suggest a photoresist layer positioned adjacent the underlying layer and having two opposing sides defining a channel, a bottom of the channel extending between the opposing sides being defined by the underlying layer, wherein a profile of each of the sides of the photoresist layer that define the channel includes a first segment and a second segment that is contiguous with the first segment, the first segment defining a first angle relative to a plane of deposition of the photoresist layer, the second segment defining a second angle

relative to the plane of deposition of the photoresist layer, the second angle being different than the first angle.

Rather, Sato Fig. 2 (cited in the rejection) has been cited to show a channel around element 34a. However, this channel rests on the second coil extraction layer 29, not an insulating layer. See Sato col. 8, lines 18-21, indicating that element 34a is electrically connected to the second coil extraction layer 29 through the gap layer 32 (also cited in the rejection). All other portions of Sato's coil structure 34 that rest on the gap layer 32 have a rectangular cross section, and so the polyimide layer 39 cannot have sides with different angles defined relative to a plane of deposition of the photoresist layer, as claimed. Nor does Sato suggest a shape of any coil above the gap layer 32 other than rectangular. Rather, Sato discusses the criticality of the shape of the wraps of the coil layer, the widths, L2 and L3, of the rectangular-cross-sectioned coil providing reduced inductance and impedance. See Sato col. 9, line 60 to col. 10, line 9.

Sasaki does not contain any structure more relevant than that shown in Sato. Further, similar to Sato, all of Sasaki's coil structures have a rectangular cross section.

Accordingly, claim 25, particularly as amended, is believed to be allowable over the prior art of record in any combination. Reconsideration and allowance of claim 25 is respectfully requested.

Claims 26-32, 34 and 35 depend from claim 26, and therefore incorporate the limitations of claim 25. By virtue of their dependence, claims 26-32, 34 and 35 are also believed to be allowable. If an independent claim is nonobvious under 35 U.S.C. 103, then any claim depending therefrom is nonobvious. *In re Fine*, 837 F.2d 1071, 5 USPQ2d 1596 (Fed. Cir. 1988). Reconsideration and allowance of claims 26-32, 34 and 35 is respectfully requested.

Independent claim 36 has been amended in a manner that would cause any rejection based on the proposed combination of art to fail the *Graham* test.

Specifically, any such rejection would fail the third element of the *Graham* test.

Particularly, claim 36 has been amended to require a photoresist layer positioned adjacent the underlying layer and having two opposing sides defining a channel, a bottom of the channel extending between the opposing sides being defined by the underlying layer, wherein a profile of each of the sides of the photoresist layer that define the channel includes a first segment and a second segment that is contiguous with the first segment, the first segment defining a first angle relative to a plane of deposition of the photoresist layer, the second segment defining a second angle relative to the plane of deposition of the photoresist layer, the second angle being different than the first angle.

For similar reasons as those noted above in the discussion of claim 25, the prior art of record fails to disclose or suggest this unique combination of features.

Accordingly, claim 36, particularly as amended, is believed to be allowable over the prior art of record in any combination. Reconsideration and allowance of claim 36 is respectfully requested.

Independent claim 37 has been amended in a manner that would cause any rejection based on the proposed combination of art to fail the *Graham* test.

Specifically, any such rejection would fail the third element of the *Graham* test.

Particularly, claim 36 has been amended to require wherein the photoresist layer does not overlay the coil structure. *See*, e.g., Fig. 4E of the present application. As shown, the photoresist layer does not overlay, or extend across the top of, the coil structure.

In sharp contrast, Sato's polyimide layer 39, relied on in combination with Sasaki's teachings to show the claimed photoresist layer, overlays Sato's coil 34. *See*, e.g., Sato Fig. 2.

Accordingly, claim 37, particularly as amended, is believed to be allowable over the prior art of record in any combination. Reconsideration and allowance of claim 37 is respectfully requested.

Claim 33

Claim 33 has been rejected under 35 USC 103(a) as being unpatentable over Sato in view of Sasaki and in yet further view of Rose et al. (US 2001/0013991).

The rejection applies Sato and Sasaki as for claim 25. Claim 33 depends from claim 25, and therefore the rejection suffers from the same deficiencies as set forth above with respect to claim 25. Because Rose has merely been added to allegedly show additional limitations of claim 33, claim 33 is believed to be allowable over the combination proposed by the Examiner. Reconsideration and allowance of claim 33 is respectfully requested.

Reconsideration and allowance of claim 33 is respectfully requested.

New Claims

New claims 38-50 have been added to further define and vary the scope of the present invention. The claims are fully supported in the present application and drawings as originally filed. No new matter has been added. Allowance of claims 38-50 is respectfully requested.

In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at (408) 971-2573. For payment of any additional fees due in connection with the filing of this paper, the Commissioner is authorized to charge such fees to Deposit Account No. 50-2587 (Order No. HSJ920030045US1).

Respe	ectfully submitted,		
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